

## **COST MANAGEMENT REPORT INSTRUCTIONS**

### **August 2003**

#### **PURPOSE**

The Cost Management Report provides a monthly status of actual and estimated costs, funding and plan values, as well as a projection of funds expiration, for each task within a designated contract. This report serves as an accounting and project management tool. This report will be used by Federal personnel to monitor the funding and cost status of the contract, verify the reasonableness of the contractor's invoices, formulate budgets and calculate award fee pools.

#### **INSTRUCTIONS**

- Item 1. Enter the official contract title.
- Item 2. Enter the inclusive start and completion dates for the reporting period.
- Item 3. Enter the official contract number and, if a modification(s) has occurred, append the latest modification number.
- Item 4. Enter the name and address of the contractor.
- Item 5. Enter the date of the contract's current cost plan, which serves as a baseline for this report.
- Item 6. Enter the official start date of the original contract.
- Item 7. Enter the official completion date as of the latest modification to the contract.
- Item 8. Enter the task numbers, in numerical order, consistent with the contract's Work Breakdown Structure. Modifications to the task will be tracked by an alpha added to the end of the task with "A" designating the first modification.
- Item 9. Enter the budgeting and reporting (B&R) number(s) that is (are) to fund the task. If more than one B&R number is being used, place the pertinent funding information on separate lines.
- Item 10. Enter the cost code which is made up of a financial plan designation and a NETL cost center. The financial plan code is the first two alphas. The following 5 character alpha numeric is the NETL cost center. If more than one cost code is being used, place the pertinent funding information on separate lines.
- Item 11. Enter the program/order number that designates NETL customer work. If more than one number is being used, place the pertinent funding information on separate lines.
- Item 12. Enter the amount of funds that have been obligated against the task in the current fiscal year.

- Item 13. Enter the total obligations awarded to the contract as of the close of the reporting period.
- Item 14. Enter the Approved FY Cost Plans, an estimate of the cost of work planned in the current fiscal year distributed by funding source. Only plan values authorized by the CO shall be recorded in this column.
- Item 15. Enter the total authorized plan value for the entire performance period of the task, which may span multiple fiscal years.
- Item 16. Enter the total actual cost incurred for the reporting period.
- Item 17. Enter the total planned cost for the reporting period as shown in the most recent authorized task work plan.
- Item 18. Enter the total actual cost incurred as of the close of the reporting period for the current fiscal year.
- Item 19. Enter the balance remaining of the planned cost for the current fiscal year as shown in the latest "Approved FY Cost Plan" (item 14).
- Item 20. Enter total actual cost incurred for the task from the inception of the contract to the end of the reporting period.
- Item 21. Enter the total authorized planned cost for the task from the inception of the contract to the date of the report.
- Item 22. Enter the "Next Period Commitments" defined as the cost to be invoiced to NETL during the next period and amounts incurred by the end of the reporting period but not yet invoiced. This would include subcontractor costs and award fee.
- Item 23. Enter the "FY Total Cost" which is defined as the costs that the contractor expects to incur during the current fiscal year. This will equate to the, "FY To Date Actuals" plus the balance of the year. A contract project manager's estimate may be used to project the balance of the year and should include those costs which have been incurred but not invoiced to NETL.

Upon completion of the first award fee period estimates for fee shall be based on the average of historic fee earned, not 100% of available fee.

Special consideration should be made to estimate subcontract costs when the prime has not received invoices but is aware that work has occurred.

- Item 24. Enter the date on which the funds available to the contractor for a specific task or activity are expected to be fully costed.
- Item 25. Enter notes that relate to tasks financial status. Modifications received after the closing date of the reporting period but before the due date of the CMR should be included.

- Item 26. Enter the subtotal of all tasks identified as Fossil Energy (FE) work..
- Item 27. Enter the subtotal of all tasks identified as Non FE work..
- Item 28. Enter the total of all costs for each column that can be summed. If multiple pages are used, enter the total only on the final page.
- Item 29. Enter the unit measure for dollar amounts shown (e.g., exact dollars). NETL cost entries are done to the penny. Carry the unit of measure out to decimals (e.g., cents) but format the cell to round so space will be saved. NETL Finance will reformat the appropriate column to two decimals for the purpose of making cost entries.
- Item 30. Enter the signature of the responsible contractor project manager and the date signed, verifying the validity of the furnished information based upon the project manager's knowledge of the contract's current progress and status.
- Item 31. Enter the signature of the contractor's financial representative and the date signed, verifying the validity of the furnished information based upon the financial representative's knowledge of the contract's current progress and status.

\* Any reference to a fiscal year refers to the Federal Government fiscal year, October 1 through September 30 of the following year.